



# PRELIMINARY BUDGET DATA SHEET

FY 2017-2018

## Post-Session

County: 30 Meagher

District: 0570 White Sulphur Spgs K-12

NOTE: Anticipated ANB increases approved after the date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2018 final budget form. (+) This symbol indicates whether the current ANB or 3 year average ANB (whichever is greater) is used to determine budget funding.

| 1.           | Certified ANB  | FY 2017-2018 |                    |                      | 3 Year Avg ANB |                    |                      |
|--------------|--|--------------|--------------------|----------------------|----------------|--------------------|----------------------|
| *Budget Unit |  | ANB          | *Basic Entitlement | *Per ANB Entitlement | ANB            | *Basic Entitlement | *Per ANB Entitlement |
| E1           | WHITE SUL SPGS EL  | 133          | 51,149.00          | 725,887.40 +         | 131            | 51,149.00          | 714,998.00           |
| M1           | WHITE SUL SPGS MS  | 41           | 102,299.00         | 286,795.00 +         | 33             | 102,299.00         | 230,901.00           |
| H1           | WHITE SUL SPGS HS 9-12   | 63           | 306,897.00         | 440,338.50           | 64             | 306,897.00         | 447,312.00 +         |
| 2.           | * Direct State Aid   |              |                    |                      |                |                    | 858,391.71           |
| 3.           | Quality Educator   |              |                    |                      |                |                    | 82,427.80            |
| 4.           | At Risk Student  |              |                    |                      |                |                    | 12,035.98            |
| 5.           | * Indian Education For All   |              |                    |                      |                |                    | 5,083.68             |
| 6.           | American Indian Achievement Gap  |              |                    |                      |                |                    | 3,570.00             |
| 7.           | * Data For Achievement   |              |                    |                      |                |                    | 4,869.48             |
| 8.           | Special Education Funding (FY 2017-2018):  |              |                    |                      |                |                    |                      |
|              | NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. |              |                    |                      |                |                    |                      |
|              | Special Education Block Grant Eligibility Status   |              |                    |                      |                |                    | Yes                  |
|              | Special Education Block Grant Rates Per Current ANB  |              |                    |                      |                |                    |                      |
|              | Instructional Block Grant Rate [IBG]   |              |                    |                      |                |                    | 151.16               |
|              | Related Services Block Grant Rate [RSBG]   |              |                    |                      |                |                    | 50.38                |
|              | Threshold to Determine Disproportionate Costs  |              |                    |                      |                |                    | 2.123776124          |
|              | Special Education Allowable Cost Payments  |              |                    |                      |                |                    |                      |
| * a.         | Instructional Block Grant Entitlement [IBG rate X Current Year ANB]  |              |                    |                      |                |                    | 35,824.92            |
| * b.         | Related Services Block Grant Entitlement [RSBG rate X Current Year ANB]  |              |                    |                      |                |                    | N/A                  |
| c.           | Reimbursement for Disproportionate Costs - See Page 2.   |              |                    |                      |                |                    | 6,686.87             |
| * d.         | Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]   |              |                    |                      |                |                    | 42,511.79            |
|              | Prorated Cooperative Cost Payments (Members of Cooperatives Only)  |              |                    |                      |                |                    |                      |
| * e.         | Related Services Block Grant Entitlement (Paid Directly to Coop)   |              |                    |                      |                |                    | 11,940.06            |
|              | Required Local Match   |              |                    |                      |                |                    |                      |
| * f(i).      | District's Required Match for IBG [8a X 0.33]  |              |                    |                      |                |                    | 11,822.23            |
| f(ii).       | District's Required Match for RSBG [8b X 0.33]   |              |                    |                      |                |                    | N/A                  |
| * f(iii).    | District's RSBG Match to be Paid by District to Cooperative [8e X 0.33]  |              |                    |                      |                |                    | 3,940.22             |
| * f(iv).     | Total Required Local Match to Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]  |              |                    |                      |                |                    | 15,762.45            |
|              | Minimum Special Education Budget to Avoid Reversions   |              |                    |                      |                |                    |                      |
| * g.         | Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]  |              |                    |                      |                |                    | 51,587.37            |

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### Reimbursement For Disproportionate Costs

|   | EL        | HS        | K12        |
|---|-----------|-----------|------------|
| a. FY 2015-2016 Allowable Cost Expenditures<br>Total K-12 Expenditures Prorated by FY 2015-2016<br>ANB                      | 83,768.64 | 34,215.36 | 117,984.00 |
| b. FY 2015-2016 Amount to Avoid Reversion   | 33,747.84 | 13,934.59 | 47,682.43  |
| c. Reimbursement for Disproportionate Costs<br>If (a-b) > 0 and a > (b * 2.123776124) then<br>[a - (b * 2.123776124)] * 0.4 | 4,838.31  | 1,848.56  | 6,686.87   |

**9. FY 2017-2018 Budget Limits:**

|      |   |              |
|------|---|--------------|
| * a. | Required % of Special Ed Funding in Maximum [20-9-306(9), MCA]  | 100%         |
| * b. | BASE Budget   | 1,708,550.99 |
| c.   | Maximum Budget Limit  | 2,125,289.98 |
| * d. | Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy<br>authority and other Over-BASE revenues) | 2,173,898.49 |
| * e. | Highest Budget With A Vote  | 2,173,898.49 |
| * f. | Highest Voted Amount (9e-9d)  | 0.00         |

**10. Prior Year Information for Budgeting:**

|    |  |              |
|----|--|--------------|
| a. | FY 2016-2017 BASE Budget   | 1,617,796.45 |
| b. | FY 2016-2017 Maximum Budget  | 2,013,177.51 |
| c. | FY 2016-2017 Budget Limit ANB  | 224          |
| d. | FY 2016-2017 Adopted General Fund Budget                                       | 2,120,783.96 |
| e. | Highest Levy Over-BASE Authorized Or Imposed Between FY 2012-2013 FY 2016-2017 | 534,911.36   |

**11. Debt Service Fund and County Retirement GTB:**

|                  | Elementary                               | High School |
|------------------|--|-------------|
| <b>County</b>    |  |             |
| a.               | Tax Year 2016 County Taxable Value       | 8,210,955   |
| b.               | FY 2016-2017 County ANB                  | 160         |
| c.               | County Retirement Mill Value per ANB     | 51.32       |
| <b>District</b>  |  |             |
| d.               | Tax Year 2016 District Taxable Value     | 8,210,955   |
| e.               | FY 2016-2017 District Budget Limit ANB   | 160         |
| f.               | District Debt Service Mill Value per ANB | 51.32       |
| <b>Statewide</b> |  |             |
| g.               | Statewide Retirement Mill Value per ANB  | 29.69       |
| h.               | Facility Guaranteed Mill Value per ANB   | 34.35       |

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### General Fund Guaranteed Tax Base Aid (GTB) Ratios And Subsidies

| <b>I. STATEWIDE GTB RATIO:</b>   |  | <b>Elementary</b> | <b>High School</b> |
|--|--|-------------------|--------------------|
| a. Statewide Taxable Valuation (Tax Year 2016)***  |  | 2,640,312,374     | 2,640,312,374      |
| b. FY 2016-2017 Statewide GTB Subsidized Budget Area:<br>35.30% of the Basic Entitlement + 35.30% of the Per ANB<br>Entitlement + 40% of Special Education Allowable Cost<br>Payment (Including Cooperative Costs) |  | 242,260,689.61    | 127,203,204.14     |
| c. GTB Ratio: [(a) Divided by (b)] x 193%  |  | 21.03             | 40.06              |

  

| <b>II. DISTRICT GTB SUBSIDY:</b>   |  | <b>Elementary</b> | <b>High School</b> |
|--|--|-------------------|--------------------|
| a. Statewide GTB ratio (from c above)  |  | 21.03             | 40.06              |
| b. FY 2016-2017 District GTB Subsidized Budget Area:<br>35.30% of the Basic Entitlement + 35.30% of the Per ANB<br>Entitlement |  | 377,409.00        | 264,906.03         |
| c. 40% of FY 2016-2017 District Special Education Allowable Cost<br>Payment plus District Coop Cost Payment                    |  | 15,913.80         | 5,061.67           |
| d. District's FY 2017-2018 Guaranteed Tax Base<br>(a) x [b + c]  |  | 8,271,578.48      | 10,814,906.06      |
| e. District Taxable Valuation (Tax Year 2016)***   |  | 8,210,955         | 8,210,955          |
| f. If (d) is Greater Than (e), Then:<br>DISTRICT's FY 2017-2018 GTB Subsidy Per BASE Mill<br>[d - e] x 0.001                   |  | 61.00             | 2,604.00           |

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

Per 20-9-366(2)(a), MCA, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.